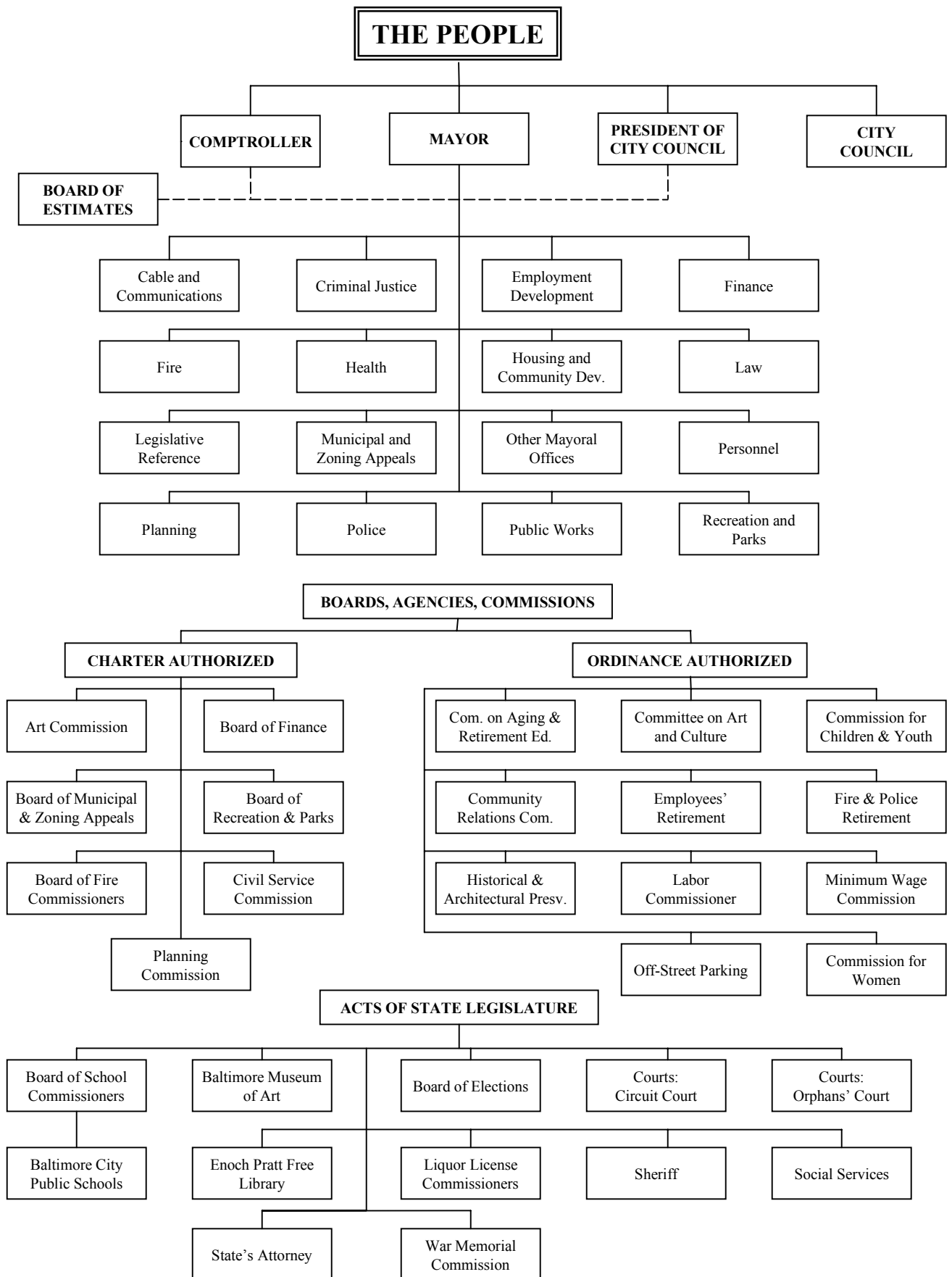


# MUNICIPAL ORGANIZATION CHART



# The City of Baltimore's Budget Process

## Operating Budget

City agencies send their anticipated operating budget needs to the Department of Finance.

The Department of Finance sends its recommended operating budget to the Board of Estimates.

## Capital Budget

City agencies send their anticipated capital budget needs to the Planning Commission.

The Planning Commission sends its recommended capital budget to the Board of Estimates.

The Board of Estimates forwards the proposed capital budget to the Director of Finance and the Board of Finance.

The Director of Finance and the Board of Finance forward their recommended capital budget to the Board of Estimates.

**December**

**March**

**March**

**April**

**April**

The Board of Estimates holds hearings on the budget. Agency heads participate. The recommended budget is amended as necessary.

**April**

The Board of Estimates holds a "Taxpayers' Night" for final citizen input before it votes on the budget.

**May**

A majority vote of the Board of Estimates approves the total budget and sends it to the City Council.

**May**

The City Council holds hearings on the total budget. Citizens and agency heads attend.

**June**

The City Council holds a "Taxpayers' Night" for final citizen input before it votes on the budget.

**June**

The City Council votes on the budget and sends it to the Mayor.

**June**

May approve total budget.

Mayor

May disapprove some items and approve the rest.

**July**

The adopted budget is monitored through the City's system of expenditure controls.

**You are Here.**